

## Budget Position Transparency Workbook

(Whole Dollars—Rounded to Nearest Thousand)

Attachment 1

BL 15-22

Business Unit

Department Name

	Positions							
	FY 2014-15		FY 2015-16		FY 2016-17		FY 2016-17	
	Filled Positions <sup>1</sup> (2012-13)		Filled Positions <sup>1</sup> (2013-14)		Filled Positions <sup>1</sup> (2014-15)		Baseline Budgeted Positions <sup>2</sup>	
Totals, Authorized Positions (Salaries and Wages)							#DIV/0!	
Actual Expenditures (Salaries and Wages)							#DIV/0!	

1 - For Filled Positions, refer to the past year column in the Salaries and Wages publication for each fiscal year indicated.

2 - Calculation based on 3-year rolling average of filled positions. These calculated numbers must be used to populate the "Baseline Budgeted Positions" row in the current year (Authorized) and budget year (Proposed) position and expenditure columns of the 2016-17 Salaries and Wages document.

	2016-17 Salaries and Wages Publication			
	CY 2015-16		BY 2016-17	
	Authorized Positions	Estimated Expenditures	Proposed Positions	Proposed Expenditures
Baseline Positions (Salary and Wages)				
Baseline Budgeted Positions <sup>3</sup>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Budget Position Transparency <sup>4</sup>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Staff Benefits Adjustment <sup>5</sup>				
Operating Expenses and Expenditures Adjustment <sup>5</sup>				
TOTAL DETAIL CHANGES <sup>6</sup>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Position Cost Average		#DIV/0!		#DIV/0!

3 - This row represent the number of historically filled positions based on the 3-year rolling average calculated above.

4 - The difference between Baseline Positions and Baseline Budgeted Positions will determine the "Budget Position Transparency" adjustment in the current year and budget year. Once calculated, this information must be used to populate the Budget Position Transparency row in the current year (Authorized) and budget year (Proposed) positions and expenditures columns of the 2016-17 Salaries and Wages document.

5 - This row represent the expenditures being reallocated from salaries and wages to staff benefits and/or operating expenses and equipment. Departments must provide specific detail when reallocating funds.

6 - Estimated and Proposed position and expenditure columns must net to zero.

Please note that all cells highlighted in blue or yellow contain formulas.

Due to your Finance budget analyst no later than COB Friday, September 25, 2015.

\* The intent of the analysis is to compare budgeted positions and expenditures with year-end actuals to identify the number of positions that have been historically vacant and where funding for those vacant positions are actually expended.